G R S IX-5]

Previous references.

V

1922.23
(Mag)

File No. 75-22

Serial Nos. 44-48

Later references.

37-24
1-24

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 44 — 48

Part B for Nov 24

SUBJECT

Circulation of Municipal Mag balances.

To the Comptroller [illegible]

25-11-24 requests that the most having Retd balances [illegible] to be [illegible] the balances, Municipal may be completed as soon possible.

[illegible]
9/11/24

G. R. S. III—1]

1912 - 23

GENERAL AND REVENUE SECRETARIAT.

(Mur)

NOTES.

File No.

FILE HEADING.

Verification of balances of Muzrai Institutions up to End of [illegible]

From

No.	Dated	Received
Diary No.	Enclos. Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

NOTES—First Sheet.

G. R. S. III 2]

Muzrai Secretariat | Muz File No. 75 of 1923.

Serial No

44 To the Comptroller.

No 748 B. 2. dy 4. July 24.

Submits an ad interim progress report re the verification of the balances of Muzrai Institutions.

2, 3 To the Muzrai Commr.

No. C 226 of 1922-23 dy 24th July 1924

Forwards copy of his Communication addr to the Comptroller containing the remarks of Mr. Shrikanthaya Jr on the points contained in Comptrollers no 2/748 dy 7-4-24.

Under the circumstance that Mr Shrikanthaya's remarks have been forwarded to the Comptroller it seems necessary to await Comptrollers report to work in the matter to enable work to come to certain definite conclusions in respect of the balances at the credit of Muzrai Institutions.

May the report be awaited?

Sd/-
26-7-24

To perusal
31.7.24

115/6-8 2 No members

3 Was for 2 months
The Comptroller's (Mr Lee 2 August) & Mr
are here for the week of Comptroller

NOTE—Contn sheet

WD 0561—GPB—3750—1 8 22

G. R. S. III 2]

of 192 .

Muzrai Secretariat

Muz. File No.

Serial No

4. Brought in file -

13/9/24

Done
15.9.24.

46 To the Comptroller, No. 431 of 1924 Enquires whether the [illegible] is [illegible] passed

47 From the Comptr., letter no- 439/T.A.B 838-C-22-

Explains the difficulties in the way of completion of the work of verification & states that he has instructed his office to trace the large debit balances and differences and thereafter to determine the balances of all individual institutions, & working out as far as possible to the Taluk & Dist^t Balances in the books of his office & thus close the work -

5. The note prepared in the Comptr's office and the Comptr's

NOTE—Contn. sheet

Serial No.

letter giving cover to it explain in detail the incorrect nature of the final statements furnished by the Special Duty officer and the difficulties that have arisen in their verification.

6. Some of the institutions in the final statements of the Sp:D.O are stated to be non-existant & some to have a minus balance aggregating over a lakh of rupees. Some cases are cited as examples in the Compt:s letter.

7. To wipe off the debit balance of one lakh of rupees two alternatives have been suggested by the Compt:s office. One is to sanction a grant of a lakh of rupees and the other is to reduce the balances of institutions having credit balance to the extent necessary to wipe off the debit balance.

8. The Compt: while disapproving the first one, states that how far the 2nd one can be given effect to can be determined only after the correct balances are known.

9. As the Compt: states that he has instructed his office to trace the large debit balances & differences and to determine the balances of all

NOTE—Contn Sheet

individual institutions as far as possible on the basis of Taluk & Distt balances & thus close the work of verification, it may, perhaps, be inferred that the work still requires some 3 or 4 months more to be closed.

We shall have a report in regard to this from the Examiner

2) Subd for orders as to whether this may be sent to the Financial Secretary for opinion & his views communicated to the Comptr in reply to his letter.

SD

12/11/24. As many of the debit & untraced balances have been traced by the Comptroller's office with the help of the 2 Mar. Clerks working there, it is likely that the work will be ~~completed~~ completed soon and the correct balances determined up to End of June 1920. The Comptroller may, if approved, be requested to complete the work as soon as possible and send up a report with the balances of individual institutions by the end of Dec. 1924.

I agree

2

13-11-24

12. So far as can be seen from the note of the Comptr's Office,

NOTE—Contn. Sheet

General and Revenue Secretariat.

File No. 75 of 1922

Serial No.

the work will take not less than 5 or 6 months, if it has to be done thoroughly. The longer it continues, the greater will be the Expenditure on the Special duty. If the suggestion of the Comptr made in para 13 of the note is adopted, and the Course adopted in 1900 is adopted now also as suggested in sub para 2 thereof, the work can be immediately closed, & after getting Correct lists of institutions in the Talukas. By the Course, Govt will have accepted, the total Credits and debits as arrived at by the Special Duty Officer, and although some institutions may lose and some gain, the Surplus Balances as a whole remains unaltered, and the Expenditure on the Special duty Staff will have been saved.

Rev. Secy / 13/11/22. Offg Secy / Bring up 15/11/22.

13. There does not seem to be any prospect of the verification being completed before the end of the official year. The Comptr gives no indication of the time that it will take to complete the work. The suggestion to fix the amount payable to, write off the debit balance

NOTE—Contn. Sheet

from the amounts at the credit of constituents is enquired to the Collector. The Collector can not expect that the overdrawals of these constituents & the consequent accumulation of debit. It will have to be found by him.

14. This for consideration if the suggestions made by the Comptr to clear the matter quickly should be left to the Collr at the stage.

540/20-11

15. The comptroller may be asked to see that the work required in the last para of his letter (of 31st Oct.) is completed as early as possible & a complete report sent up by the end of December next.

After the receipt of the final report from the Collector & the Comptroller in the matter of drawing out the necessary orders from the Govt.

16. A copy of the above report may be sent to the Comptroller.

17. After doing the above. The file may be sent to the Secl case for perusal & the remarks of the Comptroller thereon regarding

Serial No

NOTE—Contn. Sheet

G. R. S. [III. 2]

Muzrai Secretariat

Muz. File No. 7 of 1922.

Serial No.

Draft letter to be sent for issue
After approval & issue of the draft,
further action as per para 17 will be
taken.

To The Commissioner, &c.

I am directed to request that the names of persons [illegible]
list herewith & their addresses may be communicated
to all individuals whose names appear in the
published draft as fit persons to be appointed
[illegible]

I am, &c.

Forwarded respectfully,
with compliments,
Commissioner of Religious,

WD 0561—GPB—3750—1/8 22

NOTE—Contn. sheet

G. R. S. III 2]

Muzrai Secretariat | Muz. File No. 75 of 1923.

Serial No.

Perusal of the remarks of the Comptroller's office regarding the mistakes re in the statement is furnished by the Special Duty Officer, and for him obtaining the explanation of the Special duty Officer and sending up the same with his remarks at an early date. The Muzrai Commissioner is requested also to favour Govt with his opinion on the other points raised in the Comptroller's letter.

By order

Illegible

for Secretary to Govt

25-11-24

Muz
No. 10-24.
& 25-11-24.

26/11/24
4 40 Pm

Illegible from the Accountant General's office dated 20.1.25 for which the reply dated 26.11.24 was sent from the Commissioner of Muzrai.

20.1.25

It has been ascertained from the Muzrai office that the Spl. Duty Officer Mr. Narayana has been separately addressed in the matter of the Spl. Collector.

20.1.25

Note for Collector

Illegible

NOTE—Contn. sheet

WD 0561—GPB—3750—1-8 22

No. 1679/Muz.75-2[illegible]-43 dated 13-[illegible]-1[illegible]

To

The Muzrai Commissioner in Mysore.

Sir,

With reference to the correspondence ending with your letter No.C.226 of 1922-23 dated 1-5-1924 regarding the verification of Muzrai balances &c., I am directed to state that Government have no objection to your proposal to give Mr. Mrityunjaya Iyer the assistance of Mr. L. Srinivasa Gopal, Agent, for the examination of the Sri Vyasaraya Matt accounts.

2. As regards "untraced items" in the statement of balances as worked out by the Special Duty Officer, I am to request you to place yourself in communication with the Comptroller to Governmat and take all necessary steps and complete the work of verification now in progress, as early as possiole, so that the whole work may be closed by the end of June 1924.

3. With reference to para. 2 of your letter No.C.313 of 1922-23 dated 14-4-1924 regarding the progress of work of verification in the Comptroller's Office, I am to forward herewith for your information copy of letter No. 1103/T.A.D. B dated 5-5-1924 received from the Comptroller to Government.

I have &c.,

Intd. K.V.A. 13-5-24.

26-7-24

20.1000
19-5-24

Copy to Comptroller to Govt.

B. O.

Intd. K.V.A.

WD 0759—GPB—8,000—17 3 21

Please address all future communications to the Comptroller to the Govt of H H the Maharaja of Mysore
In reply to this Comn. please refer to
No. TAD.B. 2. 2/4 dtd.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

Dated, Bangalore, the 4th July *1924*

GEN. & REV. SECRETARIAT. 7-JUN-1924 MUZRAI

FROM

T SATYARAJ CHETTY Esq., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore

TO

K. V. Anantharaman Esq., B.A.,
Offg: Secretary to the Government of Mysore,
Revenue Department, Bangalore

SIR,

With reference to your Endorsement No. 1680 dated 19th May 1924 forwarding a copy of letter addressed to the Muzrai Commissioner in re the verification of balances of Muzrai Institutions, I have the honor to state that the tabulation of figures for the remaining Districts in the form referred to in this office letter No.943, dated 21st March 1924 for the first period (i.e., from 1st July 1900 to June 1907) was finished early last month. The figures, after applying corrections, where necessary, stood as shown in Statement I annexed. It will be seen therefrom that there was a difference of Rs.58,596-3-0 in the closing balance of 30th June 1907. Of this Rs.42,902/- related to the difference in the opening balance on 1st July 1900 and the balance of Rs.15,694-3-0 could not be easily traced. This was pointed out to the Special Duty Officer. He has since furnished the necessary particulars which are incorporated in Statement II annexed. The marginally noted items which were accounted for correctly in this office under 17 Muzrai, were taken only on the Payment side by the Special Duty Officer without taking

Stipends ...	Rs.10,373	0	0
Construction and Repairs.	1,541	0	0
Barahazaar Santarpane	1,462	0	0
Curator Allowance	675	0	0

it on the receipt side also, under the impression that they were paid out of Muzrai Surplus Funds and not from the Grant under "17 Muzrai". Payments made out of Sayer collections were also dealt with similarly. An equal amount has now been added on to the Receipt side as Cash Grant and the difference pointed out by this office, has been reconciled.

2. At the end of 30th June 1907, the detailed Muzrai Account Balance of this office was more than that of the General Ledger balance of this office by Rs.60,930-1-7. This was subsequently adjusted in the accounts of this office for the year 1907-08. This adjustment was omitted to be taken into account by the Special Duty Officer throughout his verification resulting in a total difference of Rs.1,03,832-1-7 in the closing balance on 30th June 1907 between the figures arrived at by him and that of this office (i.e., the total of the individual institutionwar balances now worked out by the Special Duty Officer is less than that shown in the books of this office by over a lakh of rupees). If this omission is excluded, there remains a difference of Rs.42,902/- which is stated by the Special Duty Officer to be the 20 per cent deduction that had to be made out of the opening balance of institutions having a balance of Rs.100/- and upwards on 30th June 1900 according to the Government Order of 1904.

3. A statement No. III of items shown as untraced in the remaining Districts prepared by this office on information available in the statement furnished by the Special Duty Officer is hereto appended. The total credits and debits amount to Rs.30,262/- and Rs.69,743/- respectively. These are being traced with a view to their being taken on to the Institutions concerned.

4. Much difficulty is not anticipated in reconciling the figures for the years subsequent to 1906-07 as the Special Duty Officer has closely followed the Ledgers of this office and has not adopted any independent method. The untraced items during this period amount to Rs.7,980/- credits and Rs.18,503/- debits as per Statement No.IV appended. Of these, those relating to Kolar and Shimoga Districts have been traced by this office and identified as the figures that have already been taken correctly to the Institutions concerned

concerned in the annual compilations of this office.

5. It has not yet been possible to finally close the work. The Preliminary Verification of the figures relating to the first period is however completed, and I shall arrange to finish the work in about two months as with the large differences in the institutionwar balances between the Special Duty Officer's figures and that of this office, and items untraced by him which have to be traced by this office tc complete the verification, individual balances cannot be definitely fixed.

I have the honor to be,

Sir,

Your most obedient servant,

J Lalyer-May Acting
Comptroller.

RB
4.7

Abstract compiled in this office on the Statements of individual institutions prepared districtwar by the Special Duty Officer for the year ending 30-6-07

District	Obn on 1-7-00.	Cash Grant credits of 00-01 to 06-07	Credits of 00-01 to 06-07	Total	Debits of 00-01 to 06-07	Cl. balance as per Spl Duty Off's Statement	Cl. balance as per Ex. Ledger of this office.
Lake Hazgur Treasury	841 9 1	- - -	79383 5 7	78541 12 6	84274 4 5	5732 7 11	
Mangalore	38659 5 1	95289 6 6	125644 - 9	259592 12 4	252096 10 6	7496 1 10	
Kolar	18799 2 2	92176 14 -	59779 11 9	170755 11 11	130048 14 1	40706 13 10	
Tumkur	1535 11 9	44976 12 -	5083 12 2	51596 3 11	46585 7 2	5010 12 9	
Hassan	55831 4 -	146089 5 6	104454 10 -	306325 3 6	249924 13 11	56400 5 7	
Shimoga	36145 13 6	136591 - -	94236 10 5	266973 7 11	205069 2 6	61904 5 5	
Kadur	9513 0 3	24619 - -	131907 2 9	166039 3 -	114753 8 1	51285 10 11	
Chitaldrug	6595 0 9	40261 13 -	33863 4 10	80720 2 7	61190 7 1	19529 11 6	
Bangalore (including Palace)	95452 11 8	1353229-12-0	343739 1 -	1792421 8 8	1665574 7 2	126847 1 6	
Bangalore - Traced.	969 10 -	- - -	- - -	969 10 -	- - -	969 10 -	
Excess from Head to Head			38090 14 3	38090 14 3	38090 14 3	- - -	
Bangalore - on Toddy trees			138 14 8	138 14 8	- - -	138 14 8	
Rounding off			0 5 11	0 5 11	1 4 6	- 14 7	
Total	262660 2 1	1933183 15 -	1016321 2 3	3212165 3 4	2847607 4 8	364537 14 8	423154 1 8

Balance : 58596-3-0

Abstract Compiled in this office on the Statements of individual instructions prepared Districtwar by the Special Duty Officer for the year ending - 1906-07

District.	O/Bon 1-7-06	Cash Grant of 00-01 to 06-07	Credits of 00-01 to 06-07	Total	Debits of 00-01 to 06-07	Cl: balance as per S.D.O. Statement	Cl: balance as per Cl: Ledger of this office
Lake Hugur Treasury	(1241 9 1)	90549 1 9	13668 2 1	102975 10 9	108708 2 8	(5732 7 11)	
ngalore	38659 5 1	97439 4 6	125644 - 9	261742 10 4	252096 10 6	9645 15 10	
	18799 22	94395 4 4	59779 11 9	172974 2 3	130048 14 1	42925 4 2	
	1535 11 9	45282 14 11	5083 12 2	51902 6 10	46585 7 2	5316 15 8	
Kassan.	55831 4 -	148476 5 3	104454 10 -	308762 3 3	249924 13 11	58837 5 4	
Hinaga	36145 13 6	134539 15 2	94236 10 5	264922 7 1	205070 2 4	59852 4 9	
Kadur	9513 0 3	27161 14 9	131907 2 9	168582 1 9	114753 8 1	53828 9 8	
Shitaldrug	6595 0 9	40097 13 1	33863 4 10	80556 2 8	61190 7 1	19365 11 7	
(including Palace)	95452 11 8	1501766 9 9	403469 10 -	2000688 15 5	1866586 0 1	135102 15 4	
Unaccd.	969 10 -	- - -	- - -	969 10 -	- - -	969 10 -	
from Head to Head.	- - -		38090 14 3	38090 14 3	38090 14 3	- - -	
out on Toddy-trees.	- - -		138 14 8	138 14 8	" " "	138 14 8	
Rounding off.	- - -		(0 5 11)	(0 5 11)	(1 4 6)	0 14 7	
Total	262260 21	2179709 3 6	1010336 7 9	3452305 13 4	3072053 11 8	380252 1 8	423154 1 8

Diffce 42902-00

III — Statement showing the amounts for which stitutionwar details have not been furnished by the ecial Duty Officer

District	Talukes Un-traced		Talukes traced but institutionwar details not traced	
	Receipts	Expenditure	Receipts	Expenditure
Total as per State-ment subject to exception Nelamangala Tk	8641 5 -	5695 5 2	4112 4 6	24139 8 2
Nelamangala Taluk	- - -	[illegible]		122 11 2
Kolar District	5357 0 8	2120 15 10		
Kolar			35 3 9	2465 9 11
Malur				1597 12 0
Chintamani				64 4 -
Gauribidnur			- - -	- - -
Sidlaghatta				1 2 9
Chickballapur				603 15 5
Srinivasapur				- 4 0 11
Bowringpet				86 7 1
Mulbagal			0 10 -	452 15 8
	5357 3 4	2120 15 10	35 13 9	5268 1 11
Mysore District	6170 2 10	23943 4 -		
Mysore			158 10 2	4730 14 10
Srirangapatana			24 14 10	1320 15 8
Krishnarajapet			44 5 8	1007 14 1
Heggadadevankote			54 0 10	23 11 9
Nagamangala			468 14 -	96 1 1
Chamarajnagar			49 14 4	-75 9 4
Yedatore			2894 14 -	- - -
Nanjangud			229 12 8	- -
T Narsipur			1764 15 1	-45 9 1
Mandya			11 12 -	678 7 10
Hunsur			77 6 4	507 8 4
Gundlupet			65 9 2	37 12 -
Total	6170 2 10	23943 4 -	5686 6 11	30 43 12 (11)
			158-10-2	5540 9-7-2
Grand Total	20168-11-2	31759-9-0	9834-9-2	32574-0-3
			+158-10-2	+5409- -2

No IV Statement showing the amounts for which Institutionwar details have not been furnished.

District	Talukswar details not furnished	Institutionwar details not furnished
1 Tumkur District		
Tumkur	32 8 11	
Maddagiri		101 11 9
Tiptur		270 12 2
	32 8 11	372 7 11
2 Chitaldurg Dt:		
Jagalur	145 5 2	48 15 10
Challakere.	" " "	146 11 6
Holalkere. Holalkere.	. . .	80 " "
Chitaldurg	87 10 4.	
Molakalmuru	6 15 3.	
	239 14 9	275 11 4.
3 Kadur District.		
Koppa.	530 10 "	" " "
	530 10 "	" " "
4 Hassan District.		
Hassan	2876 7 9	501 14 7.
Arkalgud	64 9 6	130 5 8
	2941 1 3	632 4 3
5 Shimoga District		
Shimoga.	57 8 "	253 15 5
Shikarpur		66 1 2
Honnali		31 8 "
Nagar	733 " "	98 8 8
Tirthahalli	. . .	92 0 1
	790 8 "	542 1 4
	4534 10 11	1822 8 10

B 7. 4534 10 11 1822 8 10

6 Bangalore District		
Bangalore	176 1 11	
Chennapatna	626 8 5	237 3 9
Devanhally.	- - -	394 7 "
Kankanhally.	229 5 6	" " "
Hoskote.	65 14 "	" " "
Anekal.	182 15 2	" " "
Nelamangala.	" " "	24 11 "
Nagadi.	98 7 6	- - -
	1379 4 6	656 5 9
1 Kolar District.		
Malur	- - -	150 " "
Chikballapur		4971 14 3
Mulbagal		1260 6 "
Bowringpet.	18 12 3	- - -
Kolar	96 5 8	43 " "
	115 1 11	6425 4 3
8 Mysore District.		
Mysore.	1074 13 11.	572 5 "
Krishnarajapet.	136 10 10	1810 15 10.
Nagamangala.	" " "	93 14 8
Malavalli	- - -	134 9 8
Hunsur	7 " "	" " "
Gundlupet.	" " "	108 4 6.
Manidya.	13 14 9	2399 12 8
Nanjangud	" " "	47 13 5
T. Narsipur	" " "	184 6 7
Yedatore.	- - -	3061 2 8
Srirangapatam	7 14 1	1245 5 2.
Heggada devankote	710 8 2	- - -
	1950 13 9	9598 10 2
G Total	7979-15-1	18502-13-0

No.

Office of the Muzrai Commissioner in Mysore.

Dated Bangalore, 23rd J u l y 1924.

From

K. Chandy, Esquire., B.A.,

Muzrai Commissioner in Mysore,

B a n g a l o r e.

GEN. & REV. SECRETARIAT. 26 JUN 1924 MUZRAI

To

T. Satyaraj Chetty, Esquire., B.A.,

Comptroller to the Government of Mysore,

B a n g a l o r e.

Sir,

With reference to your memo No.3/T...B. dated 4th July 1924 forwarding copy of a letter addressed to the Revenue Secretary to --- Government, I have the honor to forward herewith copy of a note dated 19th July 1924 submitted by Mr. Mrityunjaya Iyer furnishing information on the observations contained in your letter and to request you to be so good as to arrange for the work being closed early as Mr.Mrityunjaya Iyer states that so far as he is personally concerned the determination of Muzrai balances up to the end of June 1920 is completed and that the accountants should be able to find out as far as may be possible from the records of your office Institutionwar details for the still remaining "untraced items" for which complete lists by Taluks and Dates have been given.

I have the honor to be,

Sir,

Your most obedient servant,

(Sd.) K. Chandy,

Muzrai Commissioner.

KSR.

C 22604 22 23

24-7-24.

Copy of the above is forwarded with compliments to the Secretary to Government, Revenue Department, for favour of information.

26/7/24

KSR.

Muzrai Commissioner.

Muz 4]

SUBJECT .....

Diary No. of letter replied to ——

Section Muz

File No. 75-22

Serial No. 46

Muzrai Secretariat

(Muz)

, the 192 .

No. 416

To

Date of issue 18.9.24

The Comptroller [illegible]

Signed by Mr. J Ramaiya

Sir,

With reference to your letter no Fin. B. 2 & 4-7-24 stating that you would arrange to finish the work of verification of balances of Muzrai institutions in about two months, I am directed to enquire whether the work has been completed.

I have etc

15.9.24

for Secretary

Rev: Dept

13/9/24

by

List of enclosures.

Copied by

Examined by

WD 0563—GPB—2,500—27-7 22

C. O. 46—R

WD 0103—GPB—10,000—29—8-21

Please address all future communications to the Comptroller to the Govt of H H the Maharaja of Mysore
In reply to this Comn. please refer to
439 TADB one file

4 - NOV. 1924

4-NOV1924

OFFICE OF THE COMPTROLLER TO THE
GOVERNMENT OF HIS HIGHNESS THE
MAHARAJA OF MYSORE

Dated, Bangalore, the 31st October 1924

Muz. 75-22-47

T. SATYARAJ CHETTY ESQ., B. A.,

Comptroller to the Government of

His Highness the Maharaja of Mysore.

To

K. V. Anantharaman, Esq., B.A.,
Revenue Secretary to the Govt. of Mysore,
Bangalore.

SIR,

With reference to your letter No. 416/Muz.75-22-46 dated 18th September 1924, enquiring whether the work of verification of balanc of Muzrai Institutions has been completed, I have the honor to forwa herewith a detailed note drawn up by my office in the matter. It wi be seen therefrom that the final statement furnished by the Special Duty Officer contains a number of institutions having minus balance aggregating over a lakh of rupees and that some of the institutions mentioned therein are stated by the Amildars to be not in existance. Apparently the final statements compiled have been passed on without testing the accuracy of the results arrived at-For example -a debit balance of Rs7,000/- is shown against a minor institution -Byataraya swami temple at Balepet, while the balance after verification is only Rs4/-

Another similar institution Mallesnara Basavanna is shown to ha a credit balance of Rs4,218/- while the actual balance is only Rs2/-

I herein enclose an extract from the report of the Amildar of Nagamangala Taluq dated 19th October 1924 in reply to the enquiry m by

by this office, regarding some new institutions mentioned in the Final Statement by the Special Duty Officer, which could not be traced in the books of this office From this it will be seen that there has been some confusion as explained in para 9 of the office note in determining the names and even the very existence of some of the institutions and the particulars of Institution balances as furnished by the Special Duty Officer cannot therefore be accepted as correct. This office has in consequence, instead of having to simply trace the differences in the Creditor and Debtor Balances on its books as originally contemplated, also to take up the investigation of the existence of the institutions which will entail appreciable increase of work and correspondence.

Under these circumstances, the balances of institutions cannot be fixed even arbitrarily as there is not an up to date list of the actual number of institutions in a taluq.

2. Two points are raised for orders in the office note viz., -Government sanctioning a grant of a lakh of rupees to wipe off debit balances of institutions or in the alternative to permit the reduction of balances of institutions having credit balance to the extent necessary to wipe off debit balance. I am not prepared to recommend the first alternative, and how far the second can be given effect to can be determined ~~out~~ only after the correct balances are known.

3. I have however instructed the office to trace the large debit balances and differences and thereafter to determine the balances of all individual institutions working out as far as possible to the Taluq and District balances ~~in~~ on the books of this office and thus close the work.

I have the honor to be,
Sir,
Your most obedient servant,

Comptroller.

RB
3/10

Copy of the extract from the record of [illegible]
Nagamangala Taluk.

I looked into the annual account of the year 1899-1900 with a view to trace the names of institutions of Serial Nos.53,55 & 56 with reference to the opening balance on 1-7-1900. The accounts does not contain the name of any of these institutions.

There seems to be several mistakes in translating Kanarese names into English. For instance Kosalu in No.36 has to be read as Kasba. Bindigeholey in No.36 has to be read as Bendigerehalli I do not know whether Takoja Bellu in No.45 is Kudugahal, Kyatavalli in No.55 is Kyatenahalli and Cholavalli in No.56 is Ballavalli. There can be no doubt about the name of the village Bindigana-hole in No.29 but there is no manikadevar in that village.

If the originals from which the statement under reference is compiled are kindly sent, a further attempt will be made to trace out the several names and correct the list as required.

"True extract"
V. Narayana Iyengar
Supdt.

No. 53. Nagarle Someswara.
55 Katavalli Krishnaswami
56. Chelavalli Anjanaya.

N o t e on the progress of Verification of Huzuri Balances arrived at by the Special Duty Officer.

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When this work was ordered to be done here, it was thought that the totals could be tested, the balance of some of the major institutions verified and the statements passed on with our remarks, as no details were kept of minor institutions. The figures arrived at by the Special Duty Officer were therefore tabulated in a particular form. This was done in two stages -one for the years up to 1906-07 and the other from 1907-08 to 1920, with a view to determine the difference existing at the end of the two periods which corresponded to the years for which detailed accounts are not available and are available respectively in this office. The progress in this direction and the difficulties in the way were reported to Government in this office letter No.943/TADB dated 21st March 1924, 1103 TADB dated 5th May 1924, and No.2/TADB dated 3rd July 1924.

2. The items shown as untraced by the Special Duty Officer in the statements accompanying the letters referred to above were being traced. As it was not possible to trace a large number of them, the Amildars were furnished with a list of such items and they were asked to specify the name of the institution to which the credit or the debit item pertains with reference to the taluq records (copy of requisition is enclosed). Replies have been received, in a majority of cases. From them, it was possible for this office to trace the particular institutions to which a debit of - Rs24,000/- and credit of Rs7,000/- relate, out of large amounts of Rs70,000/- and Rs30,000/- respectively which the Special Duty Officer was not able to trace though he or his staff visited some of the talugs and ~~thus~~ consequently shown in his accounts as "Untraced."

3. The examination of the detailed statements (final statements) furnished by the Special Duty Officer, was then taken up. As the statements were torn in several placed by frequent handling, they were got copied in a bound register providing additional columns for noting items since traced, balance as per Comptroller's Office and the balance that should be finally fixed. This was done to enable this office to compare the aggregate balance under Muzrai Institutions Funds on the books of this office at the end of 1920. But as the ~~Sub Division~~ Special Duty Officer had worked out the figures for Palace Muzrai and State Huzur Treasury only up to 1906-07, while for the rest he had done so till 1920, the figures for the former two up to 1920, had had to be brought out in the statement to compare his figures with ours. It is neither rather surprising to find the Special Duty Officer making in para 14 of his note received with the Muzrai Commissioner's No.C.226 of 22-23 dated 23rd July 1924 the statement that "The funds of Palace Institutions do not come under Muzrai Surplus Funds etc" while it is actually included under that head up to 1918-19, and the fact of such inclusion having also been mentioned in para 11 of the Government order of 1904. Why he includes it till 06-07 if he considers wrong to do so thereafter, is not apparent. ~~This impression is wrong~~. So the transactions up to this period have had to be incorporated as otherwise there would be no true verification of this fund account.

In the final statement forwarded to this office details for balances of institutions under temporary management were not given at first by the Special Duty Officer. These details as regards the institutions in the districts of Bangalore and Mysore were furnished by him since and they have been incorporated in this compilation. Those for the Hassan District have not yet been furnished and the figures are shown in a

lump

lump in the total for the district. An abstract of the statements arrived at as per this compilation is appended.

4. The opening cash balance on 1st July 1900 comes to according to the statement ₹2,61,690/- The ledger balance under this head on that date comprised of three items on the Comptroller's books as noted below:-

(1) Surplus Funds	...	1,11,728
(2) Institutions under Govt. Management (Permanent)	...	3,90,128
(3) do (Temporary)	..	80,606
Total		5,82,462

Deducting from this, a sum of ₹2,76,900 on account of investments adjusted on the books of this office in 03-04 the net balance in cash stands at ₹3,05,562. This is more than the balance arrived at by the Special Duty Officer by ₹43,872. This is explained by the Special Duty Officer to be due to omission on the part of this office to adjust the 20 per cent deduction ordered in Government Order of 1904. The deduction of 20 per cent of savings was ordered to be utilized to meet the expenditure noted in paras 5 and 7 of the Government Order, which had already been incurred and charged to the funds by deduction from the total balance under the funds (Vide explanation referred to in para 6 of the Government Order). If once again, this 20 per cent has to be deducted from the institutions named in the Government Order, the adjustment could be effected only by crediting some other institutions but to what institution this credit has to go if the opening balance of 1900-01 is to remain unaffected has not been stated by the Special Duty Officer.

5. Tasdik Grant. The cash grant of the institutions for each year has been multiplied and the figures arrived at

have

have been put down as tasdik receipts under Fuzrai Funds by the Special Duty Officer. But in the years 1900-01 and 1901-02, no adjustment was being made at the beginning of the year and the monthly charges were classified directly to the State Grant, the undrawn balances only being credited to "Surplus Funds". However there will be no material alteration by adopting this course.

6. Receipts. No remarks.

7. Payments. The amounts expended out of tasdik grant for 1900-01, and 1901-02, have been included here as the full tasdik grant has been taken on the credit side

The botal ba debits and credits for the period 1900-01 to 1903-04 cannot be easily verified as the credit statements and vouchers for the period are not available and the transactions were being recorded under 3 separate heads of accounts. Further the original figures under receipts and payments are modified by adjustments of erroneous credits or debits under the following account heads which have been clubbed since.

(1) Surplus funds

(2) Institutions under Government Management (Permanent)

(3) do do (Temporary)

For the remaining 16 years all the figures adopted by the Special Duty Officer are those upon the books of this office, and not based upon any independent data.

8. Closing Balance:- This according to Special Duty Officer is ₹10,25,363, while the balance as per books of this office is ₹11,31,890/- The difference of ₹1,06,526/- is chiefly due to the omission of the sum of ₹60,930/- by the Special Duty Officer (being the net Sayer Collections adjusted to the credit of Sri Chamarajeswaraswami in the year 1907-08, and to the 20% deduction of ₹43,000/-

referred to in para 4 above). As regard the credit of Rs60,930/- the Special Duty Officer is of opinion that it may be added on to the funds of Chamrajpet Temple, in his final statements if the Comptroller thinks that the credit to the temple might stand good irrespective of Sayer accounts. The Sayer accounts have a debit balance of Rs16,199/- which is since traced, to be due to the excess credit transferred to this institution in 1907. It is since written back.

On further scrutiny, it is seen that the closing balance of 10,25,363 arrived at by Special Duty Officer represents only the nett result which is made up of both credit and debit balances at the credit of or overdrawn by, institutions. The total of the debit balances amounts to as much as 1½ lakhs of rupees as detailed in the accompanying statement. Of these about ½ a lakh of rupees is due to items shown as untraced and referred to in statements attached to the letter of this office dated 3rd July 1924 to Government, and the rest is on account of sums shown as overdrawn by institutions.

9 As it is highly improbable that a large number of institutions would have been allowed to overdraw, the transactions of some of the institutions having a minus (debit) balance were scrutinised, and it is found that the following causes have chiefly led to this result:-

(1) Treating as separate institutions, with separate balances, one and the same institution.

(2) Treating as separate institution with separate balances, one and the same institution giving them separate names.

(3) Showing <u>individually</u> the names of a group of institutions having one account collectively.

(4) Giving the names of institutions in such a manner as

as to make it difficult to trace its existence and which when traced are found to be non-existent in that place.

(5) Omission to transfer the transactions of institutions in other taluqs to the taluq in which the account of the institution is maintained.

(6) Misclassification of receipts and payments in the compilation now made by the Special Duty Officer, though they have done correctly in the original statements, thus unnecessarily requiring this office to go over the same grounds that it once did while compiling for the first time about 17 years ago. These are illustrated in the accompanying statement. Much time was taken up in tracing each item as a number of registers and statements have had to be referred to. In fact, the statements prepared by the Special Duty Officer had to be studied critically to locate each item of error and the old records have had to be ransacked thereafter. It was thus possible to trace many items having debit balances. This work was attended to by the whole section assisted by the hands deputed by the Muzrai Commissioner's office and entailed much up-hill work.

It has not been possible to trace many items having large differences located in the first period, as the records are not available to check the figures arrived at by the Special Duty Officer. Some other independent means have to be thought out especially in verifying large differences referred to in para 11 infra.

10. It was thought that the difficulty could be got over to some extent if a correct list of institutions was got from each taluq. The Amildars of taluqs were therefore furnished with a list of institutions as compiled by the Special Duty Officer and were asked to verify the names and note particulars regarding locality etc (copy enclosed)

Replies

Replies are being received and those received so far, further disclose that some of the institutions mentioned in the list do not exist at all in those taluqs. Even some of the institutions, the balance of which was fixed in the Government Order of 1904, are stated to be not in existence e.g. Nos.35, 36, 37, and 38 of Sorab Taluq. (~~Vide statements of the marginally noted taluqs attached~~). It is doubtful, if they were in existence even in 1901.

11. As regards the balances of Major institutions, large variations appear against the following institutions (over 10,000/-)

	Special Duty Officer's balance	Comptroller's balance.
1. Palace ... —	19,000/-	Nil
2. State Huzur Treasury —	12,000/-	-
3. Kalaseswaraswami	44,000/-	26,000/-
4. Chamarajeswara	55,000/-	79,000/-
5. Malvalli Sivasamudram Ranganatha —	18,000/-	
6. T.Narasipur Vyasaraya swami Mutt	28,000/-	9,000/-

Palace:- The difference occurs at the end of the first period. The balance given by Special Duty Officer is 25,000/- while it is 44,000/- as per Comptroller's books. This difference continues during the second period also. It may be stated in this connection that the Palace sent in a demand last year, for 41,000/- rupees being the amount stated to be due from Government on account of institutions under their management, supported by detailed accounts. A sum of ₹26,000/- being the contribution due to the Bangalore Sanskrit College left out in their accounts under "payments" was pointed out and they were informed that a further communication will be sent as regards the balance of ₹15,000/-

on

on the completion of the verification work by the Special Duty Officer. It is surprising to see that the balance worked out by the Special Duty Officer shows a shortfall to the extent of ₹19,000/-

State Huzur Treasury:- A sum of about 8,000/- on account of establishment charges which should have been allocated to Kalasa and Chamarajeswara temples chiefly accounts for the difference.

Kalaseswara:- The excess balance appears to be due to the omission of taking against this institution grants made to other institutions from the funds of this institution.

Chamarajeswara:- To the balance arrived at by the Special Duty Officer, if a sum of ₹14,000/- referred to in para 8 (net Sayer collection) is added on and the untraced debit balances shown against Mysore District is deducted as suggested by the Special Duty Officer, this figure will come up nearly to the Comptroller's revised figure namely 63,000/-

Sivasamudram Ranganathaswami and Vyasarayaswami Mutt:- These were under the temporary management of Government This Sivasamudram temple balances must have been determined correctly at the time of transferring that institution to the management of the Jahagir long ago, and it is not understood on what basis the Special Duty Officer shows a debit balance of against it, which implies that that balance has to be recovered now from the Jahagir. This however requires to be looked into in greater detail by this office.

12. For the reasons set forth above, the work could not be brought to a close though all efforts were made towards that end requiring the staff to work in and out of office hours.

The

The following items of work have yet to be done:-

I. (1) Tracing of items leading to debit balances of institutions.

(2) Verification of items referred to in para 11; e.g., institutions wherein large variations in balance is noticed.

(3) Verifying the list of institutions with the one received from the Taluq (further correspondence might be necessary in many cases to get correct information).

(4) Determination of final balances.

(5) Preparation of final statement showing only the balance at the end of 1920.

II. Institutionwar details have not been furnished by the Special Duty Officer in the case of Mohamadan Institutions. Example. Kolar.

If details are necessary hat will be another item of work to be done by this office.

13. If however the balances have to be determined immediately either of the following courses have to be adopted.

1. Government should sanction a grant of a lakh of rupees to wipe off the existing debit balance of institutions or

2. To order reduction in the balance of all the institutions having credit balance to the extent necessary to wipe off debit balances as was done when fixing the balance of 1900.

By adopting either course, however, the institubions

that

that might not have any balance at all, will be benefited to a great extent.

Institution	Balance as per Special Duty Officer's compilation	Balance after removing error.
1. No.68 Bangalore Taluq Malleswara Basavannadevaru	₹4,218/-	₹2/-
2. No.9 Srinivasapur TaluqYeldur Kodandaramaswami	₹2,316/-	₹1,211/-
3. No.26 Mulbagal Taluq Gujjamanahalli temple	600/-	Nil
4. No.22 Chennarayapatna Taluq Muradagere Lakshmidevi	676/-	111/-

Even this work cannot be correctly and satisfactorily done unless there is an authenticated list of institutions for each taluq, the list now furnished by the Special Duty Officer being defective in more than one respect as explained in para 9 above. An attempt is being made to get a correct list.

M Krishnamurthy

Deputy Comptroller.

MSR/24-10

To be kindly returned with reply before the 10th August 1924.

MEMORANDUM.

From

The Comptroller,
Mysore Government,
Bangalore.

No.....

To

The Amildar,

Dated 192

Taluk.

Requests that INSTITUTIONWAR details for items of credits and debits noted overleaf may kindly be furnished by reference either to 'C' accounts or to the office copies of the Muzrai monthly accounts where the 'C' account for the period in question is not available or o the Muzrai acquittance roll.

M175D-50-1.8.24

For Deputy Comptroller.

6 [illegible]

7 [illegible]

8 [illegible]

9 [illegible]

10 [illegible]

1	[illegible]	[illegible]
2	[illegible]	[illegible]
3	[illegible]	[illegible]
4	[illegible]	[illegible]
5	[illegible]	[illegible]
6	[illegible]	[illegible]

COMPTROLLER'S OFFICE,

D. O. No._____

Bangalore, dated... September 1924

Dear Sir,

In course of verification of balances of Muzrai Institutions it is found that the names of some of the institutions have appeared more than once under different names and some have been clubbed together as one institution.

Certain institutions have appeared by name only without reference to the locality so much so that identification has become difficult.

Enclosed is a list of institutions of your taluk which have been dealt with.

I shall be obliged if you will kindly arrange to have a separate list prepared in the form noted overleaf and sent to this office with the one now sent, herewith, within a week.

If there is any doubt regarding the situation of any institution such items may be shown at the end of the list and a supplemental list in the form given furnished.

Yours faithfully,

To

The Amildar,

P.T.O.

_____Taluk.

Serial No.	Hobli	Village	Name of institution (Different names by which one institution is called to be noted also)	Reference to Serial No in the Comptroller's list sent	Remarks—(Whether the institution is treated as a separate unit or clubbed with other institutions? If so, the name of such institution to be furnished)

Muz 4]

SUBJECT.....

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.....

Diary No. of letter replied to 607 dated

Muzrai Secretariat

(Mdy)

, *the* 192 .

Section

File No.

Serial No.

No. 757

Date of issue 25.11.24

Signed by M T Ramachandra

To

The Comptr. Calicut

Sir,

With reference to the correspondence ending with your letter no. 439 JADB 831-40 reporting the progress in the work of verification of balances of Muzrai institutions, I am directed to request ~~that you do~~ that the work of tracing the ~~carry~~ debit balances and differences and thereafter determining the

over.

Referred to in the last paragraph of your letter under reply viz that

the balances of all individual institutions, ~~working towards~~ ~~as far as possible to the~~ ~~Taluk and District balances~~ ~~in the books of your office~~, may be kept & completed as early as possible and a final report sent up to Govt by the end of Decr. ~~next~~ 1924.

2. After the receipt of your final report, the question referred to in para 2 of your letter of dealing with the minus balances of some of the institutions, will be considered and necessary orders passed ~~in the matter~~.

List of enclosures

I have etc
D. 25.11.24.
Secretary
Rev: Dept

SD
25/11/24

Copied by

Examined by

25/11/24

WD 0566—GPB—2,500—27 7 22